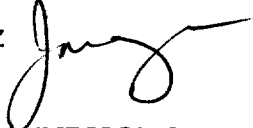


CITY OF MIAMI BEACH
Office of the City Manager
Letter to Commission No. 245-2005

To: Mayor David Dermer and
Members of the City Commission **Date:** September 16, 2005

From: Jorge M. Gonzalez 
City Manager

Subject: **External Auditor's (KPMG) Annual Audit Report on the City of Miami Beach (the City) for the period ended September 30, 2004**

Attached for your information is the external auditor's report on the City for the fiscal year ended September 30, 2004. This report includes the following:

- A transmittal letter to the Mayor and members of the City Commission;
- The 2004 audit engagement letter between the City and KPMG;
- The City's representation letter to KPMG;
- KPMG's management letter in accordance with the *Rules of the auditor general of the State of Florida* and;
- KPMG's report on its system of quality controls.

The City's Annual Comprehensive Financial Report (CAFR) for the fiscal year ended September 30, 2004, which was audited by KPMG, was previously sent to you.

JMG/PDW/aw

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